

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 20 2000

Employer Identification Number:
93-1205364

DLN:
17053160034000

ROSE CITY ASTRONOMERS
C/O OREGON MUSEUM OF SCIENCE & INDUST
1945 SE WATER AVE
PORTLAND, OR 97214

Contact Person: R. DIZON ID# 95004

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
June 30

Form 990 Required:
Yes

Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the

Letter 947 (DO/CG)

ROSE CITY ASTRONOMERS

part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

ROSE CITY ASTRONOMERS

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Section 508(a)(2) of the Internal Revenue Code states that an organization organized after October 9, 1969, shall not be treated as an organization described in section 501(c)(3) for any period before giving notice that it is applying for recognition of exempt status, if such notice is given after the time prescribed in the regulations.

Section 1.508-1(a)(2)(i) of the Income Tax Regulations states that an organization seeking exemption under section 501(c)(3) must file the notice described in section 508(a) within 15 months from the end of the month in which the organization was organized. This notice is filed by submitting a properly completed and signed Form 1023, exemption application, with the key District Director.

Our records indicate that your notice was postmarked May 31, 2000, which is more than 15 months from the end of the month in which you were organized. Since the provisions of section 508(a)(2) apply to you, the effective date of your exemption is May 31, 2000. Contributions made to you on or after this date are tax deductible.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

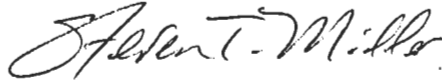
Letter 947 (DO/CG)

ROSE CITY ASTRONOMERS

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Steven T. Miller *SW*
Director, Exempt Organizations

1. The Rose City Astronomers (RCA) is an organization of amateur astronomers dedicated to the promotion, education, and enjoyment of astronomy among its membership and the general public. To support that goal, the RCA sponsors a variety of activities for its membership and the public that are geared to family participation and focused on low or no cost so that all can afford to participate. In all cases, members volunteer their time, their own personal equipment, and cover their own personal expenses to put on a variety of activities such as:
 - a) **Star Parties:** RCA holds approximately 25 star parties each year for its membership and the general public. Even though the public is invited to all of these functions (and many attend), approximately 10 star parties are held within the Portland metropolitan area that are targeted specifically at public education in astronomy. RCA members set up their personal equipment to show /describe to the public various celestial objects such as comets, meteor showers, galaxies, star clusters, planets, the moon, lunar and solar eclipses, and other objects. At these functions members hand out free astronomy guides, fact sheets, and brochures giving general information about astronomy and simple, inexpensive ways to get started in astronomy. In addition, during the day on almost every sunny weekend of the year, the RCA Solar Sidewalk Astronomy Program sets up a complex solar telescope at various locations around Portland, showing detailed views of the sun and solar activity to the public. At each public star party, attendance varies from 200 to 1500 people of all ages and economic levels, some of whom gain an appreciation of science for the first time and may not have an opportunity to experience this in any other way. Over the course of the year, attendance at all RCA viewing functions is approximately 1,500 members and 14,000 non-members. These activities represent approximately 40% of RCA's resources and volunteer time.
 - b) **Community and School Astronomy Outreach:** The RCA has a community affairs group that receives and acts on requests from the public for speakers and activities at various events. As part of that function, RCA members present approximately 50 astronomy programs per year to public and private school classes, scouting groups, civic groups, science fairs, Oregon Museum of Science and Industry functions, neighborhood groups, and various other public groups. These presentations include discussions about astronomy and science, observational astronomy, views of different objects, the US Space program, astronomical history, getting started in astronomy, equipment, displays, astronomy crafts, and general information about science. At these functions, members distribute astronomy guides, fact sheets, and brochures that we either develop ourselves or get for free from astronomy or educational organizations such as NASA. Approximately 7,000 members of the public of all ages attend these activities, many of whom (children) learn about astronomy for the first time and get enough information to continue on their own. These activities represent approximately 20% of RCA's resources.
 - c) **Monthly General Meetings/Newsletter/Web Page:** RCA holds monthly general meetings for its membership and the general public. In addition, RCA also sponsors two youth groups that meet to pursue age-appropriate astronomical and scientific activities. At the general meetings, RCA brings in speakers who present programs on a variety of science and astronomy-related subjects such as galaxy formation, space history, current government space projects, the latest research, planetary research, weather, equipment, observing objects, etc. At each meeting, members set up displays to highlight different areas of astronomy, equipment, and activities. There is an information table to provide free handouts about getting started in astronomy, different aspects of astronomy, and answers to general questions. RCA's book lending library sets up to provide books for loan that people might not be able to afford and couldn't access otherwise. RCA's telescope library sets up to loan quality instruments of different sizes, instruments that many may not be able to afford and could not otherwise use. Attendance at each of these general meetings is about 250 per session, with 30-40 of those being members of the general public. RCA has a monthly newsletter that goes to its 450 member families, with additional copies distributed to the general public at meetings and other events. RCA's web page reaches a wide audience nationally with astronomy-related information. General meetings, the newsletter, and the web page reach approximately 11,000 and represent 25% of RCA's resources.
 - d) **Special Interest Groups:** RCA sponsors several special interest groups, some of which are civic and some purely educational covering subjects such as: light-pollution issues, cosmology, weather, youth activities, telescope making, astro-imaging, beginners' studies, and astronomy on the internet. The telescope-making group, for instance, works with members and the general public to teach, design, and build quality telescopes. About 25 free seminars and working sessions per year are held to provide assistance to those wishing to build/work on telescopes, some of whom might not be able to afford a telescope in any other way. The light pollution reduction group works with local utilities, government agencies, and other decision makers to increase the use of cost-saving and light-pollution reducing streetlights and security lighting in order to enhance and preserve Oregon's dark skies for current and future generations. Approximately 1800 people of all ages participate in RCA's special interest group programs which represents 15% of RCA's resources.
2. The RCA's main source of income is its membership dues, which have just been raised to \$24 per year. Approximately 93% of our income is from dues with the other 7% coming from sales of books, t-shirts, and calendars as well as donations from individuals.

\$18 last year ops

ROSE CITY ASTRONOMERS

Estimated Attendance at Events - Yr 2000

		MEMBERS	PUBLIC
STAR PARTIES			
	15 member events		
	OSP: 700 registered represents	400	300
	MM Marathon: 120 attending represents	90	30
	Others: 15 events x 30 attending	450	
	10 public star parties		
	Members = 40 avg at each	400	
	Public = 750 avg at each		7,500
	50 Solar viewing sessions (1 member ea + a couple more)	60	
	Public = 120 avg at each		6,000
	Total for Star Parties	1,400	13,830
COMMUNITY & SCHOOL OUTREACH			
	50 programs to schools/groups		
	Members = 1 at each + a few more	55	
	Public = 40 avg at each		2,000
	2 OMSI events		
	Members = 15 at each (for two days)	60	
	Public = 1000 avg at each x 2-days per event		4,000
	Phone Line		
	Members = 2 per month * 12 + responding to inquiries	50	
	Public = 75 per month		900
	Total for Community and School Outreach	165	6,900
MONTHLY GENERAL MEETINGS/NEWSLETTER			
	12 general meetings		
	Members = 210 at each of 12 meetings	2,520	
	Public = 40 avg at each of 12 meetings		480
	(includes Book & Telescope Libraries + Members Services		
	12 Newsletters		
	Member families = 450 x 12 each	5,400	
	Public = 10 extra per month handed out at meetings or mailed		120
	RCA Web Page		
	Member/Nonmember access	500	2,000
	Total for Monthly General Meetings/Communications	8,420	2,600
SPECIAL INTEREST GROUPS			
	Light Pollution Reduction		
	Members = 1 at 20 events plus another a couple of times	25	
	Public = probably at 1 or 2 presentations		100
	Cosmology		
	12 Meetings * 20 attendees at each	240	
	Weather		
	10 Meetings * 15 attendees at each	150	
	YRCA		
	20 Meetings * 10 at each	200	
	Kids: 10 Meetings * 10 at each	100	
	Astro-Imaging + anything else		
	8 Meetings * 15 at each	120	
	Telescope Making		
	25 sessions * 20 at each	500	
	Bulletin Board		
	30 members * 12 months	360	
	Total for Special Interest Groups	1,695	100

501c3

DATE: September 13, 2000

FAX TO: Rudy Dizon , IRS

Number: (323) 869-3951

FROM: Carol Huston, Secretary, Rose City Astronomers

Number: (503) 813-6562 (voice)

PAGE 1 of 3

**User Fee for Exempt Organization
 Determination Letter Request**

▶ Attach this form to determination letter application.
 (Form 8718 is NOT a determination letter application.)

For IRS Use Only

Control number _____
 Amount paid _____
 User fee screener _____

Name of organization
Rose City Astronomers

2 Employer Identification Number
93-1205364

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

3 Type of request

Fee

- a Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ **\$150**
- Note: If you checked box 3a, you must complete the Certification below.

Certification

I certify that the annual gross receipts of _____
name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶ _____ Title ▶ _____

- b Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years ▶ **\$500**
- c Group exemption letters ▶ **\$500**

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 98-8, 1998-1, I.R.B. 225.

Check the box on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the Internal Revenue Service for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Send the determination letter application and Form 8718 to:
 Internal Revenue Service
 P.O. Box 192
 Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8718 to:
 Internal Revenue Service
 201 West Rivercenter Blvd.
 Attn: Extracting Stop 312
 Covington, KY 41011

ROSE CITY ASTRONOMERS
 P. O. BOX 23517
 TIGARD, OR 97281

24-680
 1230 5527

1220

DATE 5-30-00

PAY TO THE ORDER OF I.R.S. \$ 500.00

Five hundred + 00/100

DOLLARS 



Wells Fargo Bank
 3435 Southwest 182nd Street
 Aloha, OR 97006
 www.wellsfargo.com

FOR 501C - fee

[Handwritten Signature]

⑈001220⑈ ⑆123006800⑆0098983430⑈

**Application for Recognition of Exemption
 Under Section 501(c)(3) of the Internal Revenue Code**

2

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Complete the Procedural Checklist on page 8 of the instructions.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) Rose City Astronomers	2 Employer identification number (EIN) (If none, see page 3 of the Specific Instructions.) 93 : 1205364
1b c/o Name (if applicable) Oregon Museum of Science & Industry (OMSI)	3 Name and telephone number of person to be contacted if additional information is needed Jane Walpole (503) 699-4016
1c Address (number and street) 1945 SE Water Ave.	Room/Suite
1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3. Portland, OREGON 97214	4 Month the annual accounting period ends June
1e Web site address http://www.rca-omsi.org/rca/	5 Date incorporated or formed 8-28-95
6 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n)	
7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
8 Is the organization required to file Form 990 (or Form 990-EZ)? If "No," attach an explanation (see page 3 of the Specific Instructions). <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

10 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See Specific Instructions for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

- a Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here _____ Jane L. D. Ban Walpole _____ 5-30-00
 (Signature) (Type or print name and title or authority of signer) (Date)

Rose City Astronomers
93-1205364
Form 1023

1A

Part I Identification of Applicant

#8 No. According to our accountant the organization is not required to file Form 990, or 990-EZ, because our receipts are under \$25,000.

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. **Do not merely refer to or repeat the language in the organizational document.** List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See 2A

-
- 2 What are or will be the organization's sources of financial support? List in order of size.

-
- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.
-

Part II Activities and Operational Information

1. The Rose City Astronomers (RCA) is an organization of amateur astronomers dedicated to the promotion, education, and enjoyment of astronomy among its membership and the general public. To support that goal, the RCA sponsors a variety of activities for its membership and the public that are geared to family participation and focused on low or no cost so that all can afford to participate. In all cases, members volunteer their time, their own personal equipment, and cover their own personal expenses to put on a variety of activities such as:
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Part II Activities and Operational Information

2. The RCA's main source of income is its membership dues. Approximately 93% of our income is from dues with the other 7% coming from sales of books, t-shirts, and calendars, as well as donations from individuals.

3. The RCA will continue to obtain its income from member dues, and has no plans for extensive fundraising. Our efforts are focused on membership growth, which increases our income.

Part II Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

b Annual compensation

See page 3 A

0⁰⁰

None to any officer

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions for Part II, Line 4d, on page 3.) Yes No
If "Yes," explain.

5 Does the organization control or is it controlled by any other organization? Yes No
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? Yes No
If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? Yes No
If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? Yes No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

President
Peter Abrahams
1948 Mapleleaf Rd
Lake Oswego, OR 97034
636-2988

VP-Members
Doug Huston
19360 SW Hennig ST
Aloha, OR 97006
629-8809

Treasurer
Jane Walpole
PO Box 23517
Tigard, OR 97281
699-4016

Sec. & New Members
Carol Cole
19360 SW Hennig
Aloha, OR 97006
629-8809

VP-Observing
Scott Turner
9212 SE Suncrest Dr
Portland, OR 97206
786-6834

Library Director
Jan Keiski
3936 SW Multnomah
Portland, OR 97219
293-3281

Newsletter-Past Pres.
Candace Pratt
296 SW Moonridge Pl
Portland, OR 97225
296-6758

Alcor-Historian
Dale Fenske
16139 NE Siskiyou
Portland, OR 97230
256-1840

VP-Community Affairs
John Cart
5502 SE Ogden
Portland, OR 97206
775-4208

VP-Communications
Matt Brewster
9073 SE Scottstree Way
Clackamas, OR 97015

Youth Director
Bob Ward
8845 NW Ash St
Portland, OR 97229
203-1540

Subscriptions
Johan Meijer
3035 SE 62nd Ave
Portland, OR 97206
777-0706

Sales Director
Sameer Ruiwale
20217 NW Galliard Loop
Hillsboro, OR 97124
617-0736

Media Director
Dennis Martin
3393 Huckleberry Ct S
Salem, OR 97302
363-8851

IDA Liaison
Bob McGown
2535 SW Palatine St
Portland, OR 97219
244-0078

Telescope Librarian
Brian Richardson
245 NW Main St
Sherwood, OR 97140
625-7373

Youth Director
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Part II Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If none, indicate "N/A."

See page 4 A

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? Yes No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes No

b Is the organization a party to any leases? Yes No
If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

11 Is the organization a membership organization? Yes No
If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

See page 4 A

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) the members receive in exchange for their payment of dues?

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? N/A Yes No
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

See page 4 A

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? N/A Yes No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

13 Does or will the organization attempt to influence legislation? Yes No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes No
If "Yes," explain fully.

Part 2

8. The club has a telescope library and members can check out various telescopes and the solar filter. We have an extensive astronomy book/video library for the members. Our sales inventory includes T-shirts, books, calendars, mugs, pins and other astronomically related goods to sell to the members. The RCA has a laser pointer used during lectures.

Value:

Telescopes = \$5,350.00

Solar Filter = \$2,440.00

Library = \$1,755.00

Laser pointer, educational supplies, storage units etc = \$778.00

Sales inventory = \$1,119.00

Several of the telescopes need minor repairs to be in full operating condition. Work will begin this year. More detail is available upon request.

11.

Yes.

a) Anyone is welcome to become a member of the RCA. Dues are \$18 annually. The \$18 dues include all members of a family. We have special programs for elementary and high school kids. Membership dues are paid every July 1st.

b) Three main methods are used to attract members. First, the public star parties we hold are our primary means of publicizing our presence in the community and encouraging new members. Second, word of mouth is an effective means of acquiring new members. Third, our volunteer hours at OMSI's astronomy and space science functions are an excellent means of encouraging the public to join the RCA.

c) Members of the RCA receive many benefits for the \$18 dues. They receive a monthly newsletter, can participate in our computer bulletin board communication program, and can utilize the extensive telescope library. Members become automatic members of the national Astronomical League and receive their newsletter. Members can attend our monthly meeting where we feature a special guest speaker. Members are encouraged to participate in all other activities sponsored by the RCA.

Part 2

12

a) Yes.

All basic benefits and services as described in Part 2, 11c are included in the membership fee of \$18. There are products available for a fee and are optional. These products include magazine subscriptions, books, T-shirts and other astronomy related products.

b) Yes.

Our library and telescopes are available to members only.

13

Yes.

2% of the RCA's time is devoted to light pollution education. Along with the International Dark Sky Association, we encourage cities to direct street lighting down and use more efficient bulbs. This will save energy and allow city dwellers to enjoy the night sky.

Part III Technical Requirements

Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? Yes No
If you answer "Yes," do not answer questions on lines 2 through 6 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

- a** Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- b** Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c** Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? Yes No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? . . . Yes No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements (Continued)

7 Is the organization a private foundation?

- Yes (Answer question 8.)
 No (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?

- Yes (Complete Schedule E.)
 No

After answering question 8 on this line, go to line 14 on page 7.

9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|---|---|--|
| a | <input type="checkbox"/> As a church or a convention or association of churches
(CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1)
and 170(b)(1)(A)(i) |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1)
and 170(b)(1)(A)(ii) |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (These organizations, except for hospital service organizations, MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1)
and 170(b)(1)(A)(iii) |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety. | Section 509(a)(4) |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit. | Sections 509(a)(1)
and 170(b)(1)(A)(iv) |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. | Sections 509(a)(1)
and 170(b)(1)(A)(vi) |
| i | <input checked="" type="checkbox"/> As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of h or i. The organization would like the IRS to decide the proper classification. | Sections 509(a)(1)
and 170(b)(1)(A)(vi)
or Section 509(a)(2) |

If you checked one of the boxes a through f in question 9, go to question 14. If you checked box g in question 9, go to questions 11 and 12. If you checked box h, i, or j, in question 9, go to question 10.

Part III Technical Requirements (Continued)

- 10 If you checked box h, i, or j in question 9, has the organization completed a tax year of at least 8 months?
 Yes—Indicate whether you are requesting:
 A definitive ruling. (Answer questions 11 through 14.)
 An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)
 No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.
- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, **Statement of Revenue and Expenses**, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

No

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here and:
 a Enter 2% of line 8, column (e), Total, of Part IV-A _____
 b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above.

- 13 If you are requesting a definitive ruling under section 509(a)(2), check here and:
 a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3.)
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization a private operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . .		X	I

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From 7-1-98 to 6-30-99	(b) 7-1-97 6-30-98	(c) 7-1-96 6-30-97	(d) 7-1-95 6-30-96	
1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions).	0	0	\$ 802	\$ 500	\$ 1,302. ⁰⁰
2 Membership fees received	\$ 7,287	\$ 5,113	\$ 5,682	\$ 5,415	\$ 23,497. ⁰⁰
3 Gross investment income (see instructions for definition)	\$ 469	\$ 530	\$ 1,421	\$ 1,245	\$ 3,665. ⁰⁰
4 Net income from organization's unrelated business activities not included on line 3	0	0	0	0	0
5 Tax revenues levied for and either paid to or spent on behalf of the organization	0	0	0	0	0
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)	0	0	0	0	0
7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	0	0	0	0	0
8 Total (add lines 1 through 7)	\$ 7,756	\$ 5,643	\$ 7,905	\$ 7,160	\$ 28,464. ⁰⁰
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22	\$ 9,050	\$ 9,196	\$ 7,628	\$ 10,125	\$ 35,999. ⁰⁰
10 Total (add lines 8 and 9)	\$ 16,806	\$ 14,839	\$ 15,533	\$ 17,285	\$ 64,463. ⁰⁰
11 Gain or loss from sale of capital assets (attach schedule)	0	0	0	0	
12 Unusual grants	0	0	0	0	
13 Total revenue (add lines 10 through 12)	\$ 16,806	\$ 14,839	\$ 15,533	\$ 17,285	\$ 64,463. ⁰⁰
14 Fundraising expenses	0	0	0	0	
15 Contributions, gifts, grants, and similar amounts paid (attach schedule)	0	0	0	0	
16 Disbursements to or for benefit of members (attach schedule)	0	0	0	0	
17 Compensation of officers, directors, and trustees (attach schedule)	0	0	0	0	
18 Other salaries and wages	0	0	0	0	
19 Interest	0	0	0	0	
20 Occupancy (rent, utilities, etc.)	\$ 437	\$ 400	\$ 426	\$ 410	
21 Depreciation and depletion	0	0	0	0	
22 Other (attach schedule)	\$ 14,402	\$ 15,743	\$ 12,000	\$ 13,857	
23 Total expenses (add lines 14 through 22)	\$ 14,839	\$ 16,143	\$ 12,426	\$ 14,267	
24 Excess of revenue over expenses (line 13 minus line 23)	\$ 1,967	\$ -1,304	\$ 3,107	\$ 3,018	

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Part IV	Financial Data				
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		7/98-6/99	7/97-6/98	7/96-6/97	7/95-6/96
		a	b	c	d
Astronomy Special					
Interest Groups		\$580	0	\$293	\$315
Newsletter		\$95	0	0	\$137
Speakers		\$1,150	\$1,207	\$204	\$1,532
Community Affairs		0	\$99	\$60	\$33
Herschel II book		\$134	\$3,607	\$549	\$48
Insurance		\$489	\$490	0	\$0
Book Library		\$344	\$160	\$75	\$32
Star Parties		\$1,077	\$240	\$10	\$1,634
Telescope Library		\$313	\$155	\$197	\$2,440
Dues		\$2,440	\$2,985	\$1,714	\$1,580
Supplies		\$138	\$0	\$668	\$567
Sales		\$7,304	\$6,534	\$8,000	\$5,003
Refunds (members overpaid)		\$83	\$27	\$0	\$6
Returned checks (bounced)		\$122	0	0	\$21
Treasurer		\$133	\$239	\$230	\$509
Totals					
		\$14,402	\$15,743	\$12,000	\$13,857

Part IV Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)

Current tax year
Date... 6-30-99

Assets

1	Cash	1	\$ 13,099. ⁰⁰
2	Accounts receivable, net	2	0 ⁻
3	Inventories	3	\$ 1,119. ⁰⁰
4	Bonds and notes receivable (attach schedule)	4	0 ⁻
5	Corporate stocks (attach schedule)	5	0 ⁻
6	Mortgage loans (attach schedule)	6	0 ⁻
7	Other investments (attach schedule)	7	0 ⁻
8	Depreciable and depletable assets (attach schedule)	8	\$ 10,323. ⁰⁰
9	Land	9	0 ⁻
10	Other assets (attach schedule)	10	0 ⁻
11	Total assets (add lines 1 through 10)	11	\$ 24,541. ⁰⁰

Liabilities

12	Accounts payable	12	0 ⁻
13	Contributions, gifts, grants, etc., payable	13	0 ⁻
14	Mortgages and notes payable (attach schedule)	14	0 ⁻
15	Other liabilities (attach schedule)	15	0 ⁻
16	Total liabilities (add lines 12 through 15)	16	0 ⁻

Fund Balances or Net Assets

17	Total fund balances or net assets	17	\$ 24,541. ⁰⁰
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18	\$ 24,541. ⁰⁰

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation

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Part IV Financial Data			
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Book, video library	\$1,755		
Misc. equipment	\$778		
Solar Filter	\$2,440		
Telescope library	\$5,350		
Total	\$10,323		